

SUPPLIER OF MOTOR VEHICLE FUEL TAX RETURN

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOE USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
SPECIAL TAXES AND FEES
PO BOX 942879
SACRAMENTO CA 94279-6135

**READ INSTRUCTIONS
BEFORE PREPARING**

As a supplier of motor vehicle fuel in California, you are required to report all imports, exports, blending, and terminal rack disbursements of motor vehicle fuel in this state.

	REPORT WHOLE GALLONS ONLY			
		(A) Motor Vehicle Fuel at Current Rate	(B) Motor Vehicle Fuel at Prior Rate	(C) Aviation Gasoline
1. Taxable gallons <i>(enter from Tax Computation Worksheet section C, line 3, columns A, B, and C)</i>	1.			
2. Rates of tax per gallon	2.	\$	\$	\$
3. Subtotal of tax due <i>(multiply line 1 by line 2 for columns A, B, and C)</i>	3.	\$	\$	\$
4. Total tax due <i>(add columns A, B, and C of line 3)</i>			4.	\$
5. Penalty <i>(multiply line 4 by 10% (0.10) if payment made or return filed after due date shown above. See return instructions if you made a prepayment.)</i>			5.	\$
6. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is			6.	\$
7. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 4, 5, and 6)</i>			7.	\$

CERTIFICATION

I hereby consent to disclose and authorize the Board of Equalization (BOE) to release, as necessary, certain otherwise confidential transaction information regarding volumes, invoice numbers, bills-of-lading, locations, dates, or method of delivery of reportable products to any person identified by me in this return as being involved in a reported transaction for the sole purpose of verifying the accuracy of the reportable product transaction information concerning my transactions with such person as reported in this return.

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

SIGNATURE	EMAIL ADDRESS	
PRINT NAME AND TITLE	TELEPHONE ()	DATE

Make check or money order payable to the State Controller.

Always write your account number on your check or money order. Make a copy of this document and the accompanying schedules for your records.



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TAX COMPUTATION WORKSHEETUse this worksheet to help you complete your return and calculate the tax due. *Do not send this worksheet with your return.*

SECTION A. TAXABLE TRANSACTIONS (Total Gallons)	FROM SCHEDULE	(A) MOTOR VEHICLE FUEL AT CURRENT RATE	(B) MOTOR VEHICLE FUEL AT PRIOR RATE	(C) AVIATION GASOLINE
1. Imports of taxable products below the terminal rack <i>(enter total from column 11 of Schedule 3X)</i>	3X			
2. Fuel removed subject to tax <i>(enter total from column 11 of Schedule 5)</i>	5			
3. Fuel sold above the rack to unlicensed parties <i>(enter total from column 11 of Schedule 5A)</i>	5A			
4. Fuel sold and originating tax collected <i>(enter total from column 11 of Schedule 5H)</i>	5H			
5. Taxable gallons of fuel used <i>(enter total from column 11 of Schedule 5Q)</i>	5Q			
6. Ex-tax gallons of blendstocks resold to unlicensed persons not furnishing an Exemption Certificate <i>(enter total from column 11 of Schedule 5V)</i>	5V			
7. Untaxed products blended with, or added to fuel, resulting in a product which is used as, or is usable as a taxable fuel <i>(enter total from column 11 of Schedule 5W)</i>	5W			
8. Gallons delivered partially taxed <i>(enter total from column 11 of Schedule 5X)</i>	5X			
9. Miscellaneous fuel transactions subject to tax <i>(enter total from column 11 of Schedule S02A)</i>	S02A			
10. TOTAL OF TRANSACTIONS SUBJECT TO TAX <i>(add lines 1 through 9 for each column)</i>				

SECTION B. TAX-PAID CREDITS (Total Gallons)	FROM SCHEDULE	(A) MOTOR VEHICLE FUEL AT CURRENT RATE	(B) MOTOR VEHICLE FUEL AT PRIOR RATE	(C) AVIATION GASOLINE
1. Tax-paid fuel exported <i>(enter total from column 11 of Schedule 13A)</i>	13A			
2. Tax-paid fuel sold to a consulate officer or employee by credit card <i>(enter total from column 11 of Schedule 13B)</i>	13B			
3. Tax-paid aviation fuel sold to the Armed Forces of the United States for use in ships or aircraft, or for use outside this state <i>(enter total from column 11 of Schedule 13C)</i>	13C			
4. Tax-paid fuel sold to train operators <i>(enter total from column 11 of Schedule 13G)</i>	13G			
5. Tax-paid fuel used in an exempt manner not reportable on another credit schedule <i>(enter total from column 11 of Schedule 13J)</i>	13J			
6. Tax-paid fuel removed from a terminal as a second taxable event <i>(enter total from column 11 of Schedule 13M)</i>	13M			
7. Tax-paid fuel used to manufacture other products <i>(enter total from column 11 of Schedule 13N)</i>	13N			
8. Other tax-paid credits <i>(enter total from column 11 of Schedule S03A)</i>	S03A			
9. TOTAL OF TAX-PAID CREDITS <i>(add lines 1 through 8 for each column)</i>				

(Continued on Reverse)

TAX COMPUTATION WORKSHEET

SECTION C. TAXABLE GALLONS COMPUTATION	(A) MOTOR VEHICLE FUEL AT CURRENT RATE	(B) MOTOR VEHICLE FUEL AT PRIOR RATE	(C) AVIATION GASOLINE
1. Total gallons from transactions subject to tax <i>(enter from section A, line 10 for each column)</i>			
2. Total tax-paid gallons claimed for credit <i>(enter from section B, line 8 for each column)</i>			
3. TAXABLE GALLONS <i>(subtract line 2 from line 1)</i> This may not result in a negative tax due amount. If the total of line 3, columns A, B, and C results in a negative tax due amount, then one or more of the credits in section B must be offset on Schedule 5H. Credits offset on Schedule 5H must be claimed as a refund of the tax which is filed with the State Controller. Otherwise enter these amounts in columns A, B, and C on line 1 on the front of the return.			

SECTION D. PREPAYMENT ACCOUNTS ONLY PENALTY AND INTEREST CALCULATION AMOUNT	MOTOR VEHICLE FUEL AND AVIATION GASOLINE
1. Total tax due <i>(enter from line 4 on the front of the return)</i>	
2. Tax prepayment <i>(enter amount of tax already paid for the period)</i>	
3. Remaining tax due <i>(subtract line 2 from line 1)</i>	
4. Penalty <i>(multiply line 3 by 10% (0.10) if payment made or return filed after the due date. Enter this amount on line 5 on the front of the return.)</i>	
5. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is <i>(Enter this amount on line 6 on the front of the return.)</i>	

INSTRUCTIONS SUPPLIER OF MOTOR VEHICLE FUEL TAX RETURN

Payments: To make your payment online, go to our website at www.boe.ca.gov and select the "Make a Payment" tab. You can also pay by credit card on our website, or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number.

General Information

Suppliers of motor vehicle fuel use this tax return to report the Motor Vehicle Fuel Tax due on motor vehicle fuel, which includes gasoline, gasoline blendstocks, and aviation gasoline. The Motor Vehicle Fuel Tax is imposed on the following activities: removal of motor vehicle fuel from a refinery or terminal rack; importation of motor vehicle fuel outside the bulk transfer/terminal system; removal or sale of motor vehicle fuel to an unlicensed person unless there was a prior taxable removal, entry, or sale; and removal or sale of blended motor vehicle fuel outside the bulk transfer/terminal system. All transactions involving these activities are subject to tax unless the transaction meets one of the exemptions allowed in the Motor Vehicle Fuel Tax Law.

Note: Effective July 1, 2010, the motor vehicle fuel tax rate may be adjusted annually. Do to this annual adjustment, you may have transactions at multiple rates. The effective date of any future rate change will be July 1.

If you are interested in filing your *Supplier of Motor Vehicle Fuel Tax Return* electronically with the BOE, please contact us 1-800-400-7115 (TTY:711) or visit our website at www.boe.ca.gov/electsrv/efiling/efilemotorfuels.htm for more information.

To obtain the latest information on any product codes or if you need help completing this form, please call us or visit the BOE's website at www.boe.ca.gov/sptaxprog/spftdmfuels.htm.

Filing Requirements

You must file a tax return with the BOE on which you report, on a monthly basis, activities such as importing and exporting above and below the terminal rack, blending, and refinery or terminal rack removals of motor vehicle fuel in this state. The return and your payment, made payable to the **State Controller**, for the amount due must be submitted on or before the last day of the calendar month following the reporting period to which it relates. Paying your tax or filing your return after the due date may result in interest and penalty charges. You must file a return even if no tax is due for the reporting period. Your tax return is not considered valid unless it is signed and dated in the space provided at the bottom of the first page. **To prepare the return, you must first complete the applicable schedules and the Tax Computation Worksheet.**

Accountability

It is important that you report all transactions that you are required to report on this return and the supporting schedules. The BOE will be comparing your total rack removals, as reported by terminals, against removals reported by you. Your imports of products will be compared to exports reported to the BOE by other states. Failure to report fully may result in the BOE contacting you to determine why your reports differ from reports submitted by third parties, such as the terminal operators.

Preparation of Schedules

There are two types of supporting schedules included with every *Supplier of Motor Vehicle Fuel Tax Return*: a standard *Receipt Schedule* and a standard *Disbursement Schedule*. **For detailed information regarding preparation of schedules, see BOE-810-FTE, *Instructions for Preparing Motor Fuels Schedules*, available on our website at www.boe.ca.gov/pdf/boe810fte.pdf.**

Preparation of the Tax Computation Worksheet

The Tax Computation Worksheet is provided to assist you in calculating the tax due and completing your return. (This worksheet should be kept with your records. **Do not send the worksheet with your return.**) For purposes of this worksheet, "motor vehicle fuel" includes **only** gasoline, gasoline blendstocks, and gasohol. Motor vehicle fuel at the current tax rate and prior tax rate, as well as aviation gasoline, must be reported separately in columns A, B, and C, respectively, on the worksheet. Add the totals from column 11 on each of the schedules for motor vehicle fuel and aviation gasoline to determine the total gallons to be included in each column of the worksheet. Refer to BOE-810-FTE, *Instructions for Preparing Motor Fuels Schedules*, for detailed instructions on the use of and reporting requirements for each schedule.

Section A. Taxable Transactions

- Line 1.** Enter the total gallons of ex-tax motor vehicle fuel and aviation gasoline imported into California below the terminal rack by adding the totals from column 11 for each receipt schedule coded 3X for taxable products. Refer to BOE-810-FTA, *Product Code Table - Sorted by Product Code Number*, or BOE-810-FTB, *Product Code Table - Sorted by Product Description*, for a list of taxable products.
- Line 2.** Enter the total gallons of motor vehicle fuel and aviation gasoline removed from California terminal racks that were subject to tax during the reporting period by adding the totals from column 11 for each disbursement schedule coded 5.
- Line 3.** Enter the total gallons of motor vehicle fuel and aviation gasoline sold above the rack to unlicensed parties by adding the totals from column 11 for each disbursement schedule coded 5A.
- Line 4.** Enter the total gallons of motor vehicle fuel and aviation gasoline sold and originating tax collected by adding the totals from column 11 for each disbursement schedule coded 5H. *Note: Schedule 5H is used to offset credits that would result in a negative tax return. A claim for refund must be filed with the State Controller for any unused credits.*
- Line 5.** Enter the total gallons of motor vehicle fuel and aviation gasoline used by you during the reporting period by adding the totals from column 11 for each disbursement schedule coded 5Q.
- Line 6.** Enter the total gallons of ex-tax blendstocks entered, removed from a California terminal rack, or purchased with an exemption certificate and resold to a person not furnishing an exemption certificate by adding the totals from column 11 for each disbursement schedule coded 5V.
- Line 7.** Enter the total gallons of untaxed products blended with or added to motor vehicle fuel or aviation gasoline resulting in a product which is used as or is usable as motor vehicle fuel or aviation gasoline by adding the totals from column 11 for each disbursement schedule coded 5W.
- Line 8.** Enter the difference between gross gallons sold to customers and net gallons purchased from suppliers by adding the totals from column 11 for each disbursement schedule coded 5X.
- Line 9.** Enter the total gallons of miscellaneous motor vehicle fuel and aviation gasoline transactions that are subject to tax by adding the totals from column 11 for each disbursement schedule coded S02A.
- Line 10.** Enter the total gallons of motor vehicle fuel and aviation gasoline transactions subject to tax by adding lines 1 through 9 for columns A, B, and C. Also enter this total on line 1, columns A, B, and C, respectively, of section C of the worksheet.

Section B. Tax-Paid Credits

- Line 1.** Enter the total gallons of tax-paid motor vehicle fuel and aviation gasoline exported below the California terminal racks by adding the totals from column 11 for each disbursement schedule coded 13A.
- Line 2.** Enter the total gallons of tax-paid motor vehicle fuel and aviation gasoline sold to a consulate officer or employee by credit card by adding the totals from column 11 for each disbursement schedule coded 13B.
- Line 3.** Enter the total gallons of tax-paid aviation fuel sold to the Armed Forces of the United States for use in aircraft by adding the totals from column 11 for each disbursement schedule coded 13C.
- Line 4.** Enter the total gallons of tax-paid motor vehicle fuel sold to train operators by adding the totals from column 11 of Schedule 13G.
- Line 5.** Enter the total gallons of tax-paid motor vehicle fuel and aviation gasoline used in an exempt manner not reportable on any other credit schedule by adding the totals from column 11 for each disbursement schedule coded 13J.
- Line 6.** Enter the total gallons of tax-paid motor vehicle fuel and aviation gasoline removed from a terminal as a second taxable event by adding the totals from column 11 for each disbursement schedule coded 13M.
- Line 7.** Enter the total gallons of tax-paid motor vehicle fuel and aviation gasoline used to manufacture other products by adding the totals from column 11 for each disbursement schedule coded 13N.
- Line 8.** Enter the total gallons of tax-paid motor vehicle fuel and aviation gasoline allowed to be taken as a tax-paid credit by adding the totals from column 11 for each summary schedule coded S03A.
- Line 9.** Enter the total of tax-paid credits by adding lines 1 through 8 for columns A, B, and C. Also enter these totals on line 2, columns A, B, and C, of section C on the worksheet.

Section C. Taxable Gallons Computation

- Line 1.** Enter the total gallons for transactions subject to tax from section A, line 10, columns A, B, and C.
- Line 2.** Enter the total gallons of tax-paid credits from section B, line 8, columns A, B, and C.
- Line 3.** Enter taxable gallons by subtracting line 2 from line 1 for columns A, B, and C. Also enter these totals on line 1, columns A, B, and C, on the front of the return. *(Taxable gallons may not result in a negative tax due amount. If the total of line 3, columns A, B, and C, is a negative amount, then one or more of the credits in section B must be offset on Schedule 5H. Credits offset on Schedule 5H must be claimed for refund of the tax which is filed with the State Controller.)*

Section D. Prepayment Accounts - Penalty and Interest Calculation

- Line 1.** Enter the total tax due from line 4 on the front of the return.
- Line 2.** Enter the amount of the tax already paid for the period.
- Line 3.** Enter the remaining tax due by subtracting line 2 from line 1.
- Line 4.** If you file this return or pay your remaining tax due on line 3 after the date shown on the front of this return, you will owe a penalty of ten percent (0.10) of the amount of tax due. Multiply the remaining tax due on line 3 by (0.10) and enter here. Enter this amount on line 5 on the front of the return.
- Line 5.** If you are paying the remaining tax due on line 3 after the date shown on the front of this return, you will owe interest. Interest applies for each month, or fraction of a month, that your payment is late. Multiply the remaining tax due on line 3 by the interest rate shown, then multiply the result by the number of months, including any fraction of a month, that has elapsed since the due date and enter the amount here. Also, enter this amount on line 6 on the front of the return.

Preparation of the Return**Before completing the return, prepare the applicable Receipt, Disbursement, and Summary Schedules and the Tax Computation Worksheet.**

- Line 1.** Enter the total gallons on which tax applies from section C, line 3, columns A, B, and C, of the Tax Computation Worksheet.
- Line 2.** These are the rates of tax for motor vehicle fuel and aviation gasoline.
- Line 3.** For columns A, B, and C, multiply line 1 by line 2 for each column and enter the result in the appropriate column on line 3.
- Line 4.** Enter the total tax due by adding columns A, B, and C of line 3.
- Line 5.** If you pay the tax due on line 4 or file your return after the due date shown on the front of this return, you owe a penalty of ten percent (0.10) of the amount of remaining tax due. Multiply the tax due on line 4 by (0.10) and enter here. **(If your account is a "Tax Prepayment Account,"** see section D of the Tax Computation Worksheet to calculate the penalty due.) Returns and payments must be postmarked or received on or before the due date of the return to be considered timely. If the due date falls on a Saturday, Sunday or state holiday, returns postmarked or received on the next business day will be considered timely. Businesses required to pay motor vehicle fuel tax by electronic funds transfer (EFT) may also be subject to a 10 percent penalty for failure to pay by EFT (payment by check, for example). However, 10 percent is the maximum penalty applied to late returns and payments.
- Line 6.** If you are paying your tax on line 4 after the date shown on the front of this return, you will owe interest. The interest rate noted on the front of this return applies for each month, or fraction of a month, that your payment is late. Multiply the tax due on line 4 by the interest rate shown, then multiply the result by the number of months, including any fraction of a month, that has elapsed since the due date and enter here. **(If your account is a "Tax Prepayment Account,"** see section D of the Tax Computation Worksheet to calculate the interest due.)
- Line 7.** Enter the total amount due and payable by adding lines 4, 5, and 6. **(If your account is a "Tax Prepayment Account,"** this is the total amount due for the period, **including** the prepayment. Your payment with this return should only be for the remaining tax due, plus penalty and interest, if applicable.)

MOTOR VEHICLE FUEL SCHEDULE CODES/MODE CODES/PRODUCT CODES**Disbursement Schedules**

5	Fuel Removed Subject to Tax
5A	Fuel Sold Above the Rack to Unlicensed Parties
5H	Fuel Sold, Originating Tax Collected
5Q	Taxable Gallons of Fuel Used
5V	Ex-tax Gallons of Blendstocks Resold to Persons Not Furnishing an Exemption Certificate
5W	Untaxed Products Blended with, or Added to Fuel, Resulting in a Product Which Is Used as, or Is Usable as, a Taxable Fuel
5X	Gallons Delivered and Partially Taxed
6F	Reportable Products Removed Not Subject to Tax
7	Fuel Removed and Exported Tax Exempt
7D	Exports Above the Terminal Rack
8	Fuel Removed and Sold to the United States Government Tax Exempt. Only Sales to the Armed Forces of the United States for Use in Ships or Aircraft or for Use Outside this State are Tax Exempt.
10Y	Fuel Removed and Sold to Train Operators Tax Exempt
10Z	Gasoline Blendstocks Removed Tax Exempt Not in Connection with a Sale Which Will Not Be Used to Produce Finished Gasoline
10AB	Gasoline Blendstocks Removed Tax Exempt in Connection with a Sale When the Buyer Has Issued a Certificate Stating the Blendstocks Will Not Be Used to Produce Finished Gasoline
13A	Tax-Paid Fuel Exported
13B	Tax-Paid Fuel Sold to a Consulate Officer or Employee by Credit Card
13C	Tax-Paid Aviation Fuel Sold to the Armed Forces of the United States for Use in Aircraft
13G	Tax-Paid Fuel Sold to Train Operators
13J	Tax-Paid Fuel Used in an Exempt Manner Not Reportable on Another Credit Schedule
13M	Tax-Paid Fuel Removed from a Terminal as a Second Taxable Event
13N	Tax-Paid Fuel Used to Manufacture Other Products

Receipt Schedules

3A	Imports Above the Terminal Rack
3B	Imports of Tax-Free Motor Vehicle Fuel Blendstocks to an Approved Refinery or Terminal
3X	Imports Below the Terminal Rack Subject to Tax
3Y	Imports Below the Terminal Rack Not Subject to Tax

Summary Code Schedules

S02A	Miscellaneous Fuel Transactions Subject to Tax
S03A	Other Tax-Paid Credits
S05I	Other Exempt Removals

Below the Rack Activity Schedules

12A	All Other Sales or Use of Tax-Paid Fuel Below the Rack
12B	All Other Sales or Use of Ex-Tax Fuel Below the Rack
12C	Ending Inventory of Below the Rack Products

Mode Codes

B	Barge
CE	Summary Information
GS	Gas Station
J	Truck
PL	Pipeline
R	Rail
RT	Removal from Terminal
S	Ship (Ocean Marine Vessel)

Refer to BOE-810-FTE, *Instructions for Preparing Motor Fuels Schedules*, for detailed instructions on the use of and reporting requirements for each mode code.

Motor Vehicle Fuel Product Codes

The Motor Vehicle Fuel Tax is imposed on motor vehicle fuel. The law defines motor vehicle fuel to be gasoline and aviation gasoline. Gasoline includes both finished gasoline and gasoline blendstocks. It also includes gasohol.

If you need additional information, please contact the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the BOE website at www.boe.ca.gov or call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.